

REGISTERED COMPANY NUMBER: SC267713 (Scotland)
REGISTERED CHARITY NUMBER: SC035682

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2012
for
Boat of Garten Community Hall

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COMPANIES HOUSE

Boat of Garten Community Hall

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for the Year Ended 31 March 2012

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Boat of Garten Community Hall

Report of the Trustees
for the Year Ended 31 March 2012

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2012. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC267713 (Scotland)

Registered Charity number
SC035682

Registered office
Forsyth Accounting Practice Ltd
The Old Schoolhouse
Rothiemurchus
Aviemore
Inverness-shire
PH22 1QH

Trustees

Mrs L M MacPherson	- appointed 28.6.11
Mrs M Clark	
Mrs A Martin	
Mr I C Forsyth	
Ms B Birchwood	
Mrs A Forwood	
Mrs S Murray	
Mr M Sim	
Mr A Walker	
Miss E J Macdonald	

Company Secretary
Mr I C Forsyth

Independent Examiner
Peter C Munro
FCCA
Peter Munro & Company
Chartered Certified Accountants
15/17 High Street
Kingussie
Inverness-shire
PH21 1HS

Bankers
Bank of Scotland
Main Road
Aviemore
Inverness-shire
PH22 1RH

Boat of Garten Community Hall

Report of the Trustees
for the Year Ended 31 March 2012

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Masson Cairns
Strathspey House
Grantown on Spey
PH26 3EQ

Macleod & MacCallum
28 Queensgate
Inverness
IV1 1YN

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.

Recruitment and appointment of new trustees

At every annual general meeting one third of the directors who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one director who is subject to retirement by rotation, he shall retire. Directors to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. Retiring directors shall, if willing to act, be allowed to stand for reappointment but no director shall serve continuously for a period of more than six years. The maximum number and minimum number respectively of the directors may be determined from time to time by ordinary resolutions. Subject to and in default of any such determination, there shall be a maximum of twelve directors and the minimum number of directors shall be three.

The directors may appoint a person who is willing to act to be a director, either to fill a vacancy or as an additional director, provided that the appointment does not cause the number of directors to exceed any number fixed by or in accordance with the articles as the maximum number of directors. A director so appointed shall hold office only until the next following annual general meeting and shall not be taken into account in determining the directors who are to retire by rotation at the meeting. If not reappointed at such annual general meeting he shall vacate office at the conclusion thereof.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Objectives

For the benefit of the public and without prejudice to that generality for the benefit of the residents of Boat of Garten and vicinity:-

(a) To provide or assist in providing facilities in the interests of social welfare for recreation, leisure time occupation, physical well-being and healthy living, for the benefit of the public or for the benefit of those who by reason of age, infirmity, disablement, poverty, social or economic circumstances have a need of such facilities with the object of improving their conditions of life.

(b) To promote the welfare of the aged or infirm by the provision or assistance with the provision of sheltered or other accommodation, facilities or care for the benefit of those who by reason of age or infirmity are unable to support themselves and are in necessitous circumstances.

(c) To advance education among the public and the said residents, particularly among young people and the unemployed.

Boat of Garten Community Hall

Report of the Trustees for the Year Ended 31 March 2012.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In the fifth year of operation the Directors feel justified in believing that the company's charitable aims are being achieved. The hall continues to provide a popular and affordable venue for groups and organisations in the wider community, being well used for conferences, meetings and training sessions by Highland Council, The Cairngorms National Park Authority, VABS, Cairngorm Business Partnership, The Access Panel, Highland Council's Social Work Department, ARCH, the Chest Heart & Stroke Association, Parkinson's UK, Community Woodlands Association and many others. At the same time it has been possible to give booking priority to 15 local groups, both old and newly formed, and we have arranged 13 private parties including weddings, all of which contribute to the objectives of the Company.

Some of the Company's objectives overlap, but

Objective (a) has been well satisfied by the provision of facilities for the Deshar Primary School's Gym and for numerous local activity groups with the introduction of PiYo this year running alongside Badminton, Pilates, Zumba and Indoor Bowling; by the organising of musical and dramatic productions for all ages, including a visit from Mull Theatre this year. The Wee Bogeys (Mums and Toddlers) continue to enjoy a well-attended weekly get together as do the SWRI and Virtually Famous, the young people's drama group. A total of 71 groups or individuals held their event in the hall this year, of which 15 were village groups.

Objective(b) activities include a weekly meeting of the local Chest, Heart and Stroke Association and a Lunch Club which runs on a weekly basis throughout the winter which is regularly attended by 25 - 30 people of all ages mostly from Boat of Garten. The Access Panel, Guide Dogs volunteers, Highland Council's Social Work Department and the Highland Community Care Forum have also used the hall as a venue for their meetings.

Objective(c) activities include a popular art class using watercolours, a series of 8 educational illustrated talks during the winter together with a series of 9 wildlife educational talks during the summer. During the year ARCH held a 10 week course on local history and archaeology which was well attended. The Osprey Musical Society organised its popular series of classical concerts during the year. There are additionally other musical events with music ranging from Folk to Woodwinds to traditional fiddle music. Virtually Famous - the Youth Drama Group - continues to use the facilities on a regular basis.

The hall has built on its good reputation by hosting a range of events during the year either of a specialist nature or open to the general public. These have included events organised by the Cairngorm Business Partnership, Parkinsons UK, Glasgow University, SYHA Hostelling Scotland and the Scottish Land Court. Private parties overtook the number of weddings during the year.

The community continues to be consulted and kept informed of events and activities through the local community newsletter, a new Facebook page, website and village noticeboards.

In addition to these activities the Hall has been active in working with and helping other organisations which are also involved in providing facilities for their local communities. During the year we had visits from representatives from Newmachar Village Hall, Locus Breadalbane, Smithton and Culloden Village Hall and from Daviot (Inverurie) Hall.

We are indebted to our "staff". Birny Sandiford who keeps the hall spick and span and Ria Lane Hofman who coordinates all the bookings and deals with our customers. Our relief cleaning team is also brilliant at stepping in to cover holidays, special events, etc.

The importance of volunteers for the successful running of the Hall cannot be over-estimated. We are very fortunate in having a large number of people who are willing to give up their time to give help when asked, and we are working continually to expand this group. We also have a smaller number who give many hours per week in dealing with the finance, bookings and general running of the Hall. The work involved in running an organisation of this sort and dealing with the ever-increasing demands of bureaucracy is considerable. However the work of the volunteers is still immense and hugely appreciated. Behind the scenes volunteers include George Keir, Bert and Caroline Wilson, Ann Napier, James Gordon, Tom Paul and Malcolm Clark and it is they, alongside the Board of Directors who enable the hall to function as well as it does.

Boat of Garten Community Hall

Report of the Trustees

for the Year Ended 31 March 2012

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Local fundraising to help equip and run the hall continued successfully throughout the year. The fundraising took the form of organised events which provided enjoyment for those participating. Examples of such events include the Illustrated Talks, the Village Hall Golf Open competition run in conjunction with the local Golf Club, Lunch Club, a Whist Drive, the Fiddlers Concert, the annual Auction Sale, the monthly prize draw and by operating a bar for various weddings and parties. This type of fundraising will have to be maintained to ensure the viability of the hall.

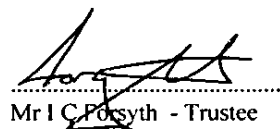
We are fortunate in receiving continued funding in the form of a revenue grant from the Highland Council.

FINANCIAL REVIEW

Financial Controls

The trustees believe they have sound day-to-day processes for handling cash and reporting income and expenditure. A budget has been prepared and this is subject to continuous review by the Trustees.

ON BEHALF OF THE BOARD :


.....
Mr I C Forsyth - Trustee

Date: 7/11/2012

Independent Examiner's Report to the Trustees of
Boat of Garten Community Hall

I report on the accounts for the year ended 31 March 2012 set out on pages six to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Peter Munro FCCA

Peter C Munro
FCCA
Peter Munro & Company
Chartered Certified Accountants
15/17 High Street
Kingussie
Inverness-shire
PH21 1HS

Date: 10/11/2012

Boat of Garten Community Hall

Statement of Financial Activities
for the Year Ended 31 March 2012

	Notes	Unrestricted funds £	Restricted funds £	31.3.12 Total funds £	31.3.11 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	172,127	-	172,127	43,026
Activities for generating funds	3	25,511	-	25,511	18,778
Investment income	4	1,246	-	1,246	1,609
Incoming resources from charitable activities					
Hall rentals		19,835	-	19,835	23,248
Highland Council revenue grant		1,000	-	1,000	1,156
Total incoming resources		219,719	-	219,719	87,817
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		5,735	-	5,735	3,499
Charitable activities					
Hall operating expenses		28,228	3,608	31,836	32,610
Governance costs		1,386	-	1,386	1,324
Total resources expended		35,349	3,608	38,957	37,433
NET INCOMING/(OUTGOING) RESOURCES					
		184,370	(3,608)	180,762	50,384
RECONCILIATION OF FUNDS					
Total funds brought forward		164,434	1,050,855	1,215,289	1,164,905
TOTAL FUNDS CARRIED FORWARD		348,804	1,047,247	1,396,051	1,215,289

The notes form part of these financial statements

Boat of Garten Community Hall

Balance Sheet

At 31 March 2012

	Notes	Unrestricted funds £	Restricted funds £	31.3.12 Total funds £	31.3.11 Total funds £
FIXED ASSETS					
Tangible assets	7	41,066	1,048,550	1,089,616	1,067,322
CURRENT ASSETS					
Debtors: amounts falling due within one year	8	2,285	-	2,285	2,767
Cash at bank and in hand		307,536	-	307,536	149,562
		<u>309,821</u>	<u>-</u>	<u>309,821</u>	<u>152,329</u>
CREDITORS					
Amounts falling due within one year	9	(2,083)	(1,303)	(3,386)	(4,362)
NET CURRENT ASSETS/(LIABILITIES)		<u>307,738</u>	<u>(1,303)</u>	<u>306,435</u>	<u>147,967</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>348,804</u>	<u>1,047,247</u>	<u>1,396,051</u>	<u>1,215,289</u>
NET ASSETS		<u><u>348,804</u></u>	<u><u>1,047,247</u></u>	<u><u>1,396,051</u></u>	<u><u>1,215,289</u></u>
FUNDS	10				
Unrestricted funds				348,804	164,434
Restricted funds				<u>1,047,247</u>	<u>1,050,855</u>
TOTAL FUNDS				<u><u>1,396,051</u></u>	<u><u>1,215,289</u></u>

The notes form part of these financial statements

Boat of Garten Community Hall

Balance Sheet - continued

At 31 March 2012

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2012.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2012 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

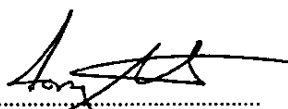
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 7/11/2012 and were signed on its behalf by:



Ms B Birchwood -Trustee



Mr I C Forsyth -Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2012

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	31.3.12	31.3.11
	£	£
Donations	171,938	501
Gift aid	-	83
Insurance claims	-	1,082
Grants	189	41,360
	<u>172,127</u>	<u>43,026</u>

Included within donations is a sum of £171,696 received from the sale of the old village hall.

3. ACTIVITIES FOR GENERATING FUNDS

	31.3.12	31.3.11
	£	£
Fundraising events	17,183	9,884
Contract cleaning	1,485	2,045
Equipment hire	459	1,003
Sundry income	6,384	5,846
	<u>25,511</u>	<u>18,778</u>

Boat of Garten Community Hall

Notes to the Financial Statements - continued
for the Year Ended 31 March 2012

4. INVESTMENT INCOME

	31.3.12	31.3.11
	£	£
Deposit account interest	<u>1,246</u>	<u>1,609</u>

5. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.12	31.3.11
	£	£
Depreciation - owned assets	<u>3,956</u>	<u>6,908</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2012 nor for the year ended 31 March 2011.

Trustees' Expenses

There was no reimbursement of expenses made to trustees during the year or in 2011.

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2011	990,758	60,741	44,646	4,902	1,101,047
Additions	-	26,250	-	-	26,250
At 31 March 2012	<u>990,758</u>	<u>86,991</u>	<u>44,646</u>	<u>4,902</u>	<u>1,127,297</u>
DEPRECIATION					
At 1 April 2011	-	-	28,823	4,902	33,725
Charge for year	-	-	3,956	-	3,956
At 31 March 2012	<u>-</u>	<u>-</u>	<u>32,779</u>	<u>4,902</u>	<u>37,681</u>
NET BOOK VALUE					
At 31 March 2012	<u>990,758</u>	<u>86,991</u>	<u>11,867</u>	<u>-</u>	<u>1,089,616</u>
At 31 March 2011	<u>990,758</u>	<u>60,741</u>	<u>15,823</u>	<u>-</u>	<u>1,067,322</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.12	31.3.11
	£	£
Other debtors	<u>2,285</u>	<u>2,767</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2012

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.12	31.3.11
	£	£
Trade creditors	2,067	3,402
Accrued expenses	1,319	960
	<u>3,386</u>	<u>4,362</u>

10. MOVEMENT IN FUNDS

	At 1.4.11	Net movement in funds	At 31.3.12
	£	£	£
Unrestricted funds			
General fund	164,434	184,370	348,804
Restricted funds			
Restricted funds	1,050,855	(3,608)	1,047,247
TOTAL FUNDS	<u>1,215,289</u>	<u>180,762</u>	<u>1,396,051</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	219,719	(35,349)	184,370
Restricted funds			
Restricted funds	-	(3,608)	(3,608)
TOTAL FUNDS	<u>219,719</u>	<u>(38,957)</u>	<u>180,762</u>

The balance on restricted funds represents the net book value of fixed assets which were all funded by grants and donations.

11. RELATED PARTY DISCLOSURES

During the year fees of £5,000 were paid to Max Management Limited of which Mrs L MacPherson is a Director. Mrs L MacPherson is also a Trustee and the Chief Executive Officer of the charity.

12. CHARGE OVER PROPERTY

The National Lottery Charities Board holds a charge over the hall buildings and lease.

Boat of Garten Community Hall

Detailed Statement of Financial Activities
for the Year Ended 31 March 2012

	31.3.12 £	31.3.11 £
INCOMING RESOURCES		
Voluntary income		
Donations	171,938	501
Gift aid	-	83
Insurance claims	-	1,082
Grants	189	41,360
	172,127	43,026
Activities for generating funds		
Fundraising events	17,183	9,884
Contract cleaning	1,485	2,045
Equipment hire	459	1,003
Sundry income	6,384	5,846
	25,511	18,778
Investment income		
Deposit account interest	1,246	1,609
Incoming resources from charitable activities		
Hall rents	19,835	23,248
Highland Council grant	1,000	1,156
	20,835	24,404
Total incoming resources	219,719	87,817
RESOURCES EXPENDED		
Costs of generating voluntary income		
100 Club	734	690
Catering costs	42	49
Concerts & ceilidhs	4,397	1,816
Summer talks	349	476
Winter talks	213	468
	5,735	3,499
Charitable activities		
Insurance	2,463	2,353
Light and heat	3,258	3,163
Telephone	518	586
Postage and stationery	329	429
Sundries	545	892
Building repairs	4,821	3,949
Garden maintenance	71	253
Cleaning	5,313	6,589
Bookings co-ordinator	5,240	3,992
Carried forward	22,558	22,206

This page does not form part of the statutory financial statements

Boat of Garten Community Hall

Detailed Statement of Financial Activities
for the Year Ended 31 March 2012

	31.3.12 £	31.3.11 £
Charitable activities		
Brought forward	22,558	22,206
Training	-	281
Chief executive officer fees	5,000	-
Equipment	322	3,215
Depn of fixtures & fittings	3,956	5,274
Depn of computer equipment	-	1,634
	31,836	32,610
Governance costs		
Accountancy	1,278	979
Company secretarial	108	345
	1,386	1,324
Total resources expended	38,957	37,433
 Net income	 180,762	 50,384

This page does not form part of the statutory financial statements